

EXHIBIT 1

Merchant & Gould

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November 6, 2009

VIA EMAIL

Lana S. Shiferman
Goodwin Proctor LLP
Exchange Place
Boston, MA 02109

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No. 2:09-cv-232

Dear Lana:

This letter responds to your letters of October 28, 2009, and November 5, 2009, regarding document production issues that arose during the deposition of Kenneth White.

Lawson is searching for the "chart of accounts," documents describing the accounts and subaccounts, and documents describing the account units and business units. These documents will be produced once they have been located.

Lawson has already produced financial data for the time before FY2005. As Mr. White testified, that information is documented in the contracts, which were provided to you. The Bates numbers for these contracts are L0156420-L0157225, L0157632-L0172984, L0172986-L0204134, L0204135-L0234283, and L0235180-L0258428. These documents included contracts for both the S3 and M3 systems. Lawson maintains that non-U.S. sales are irrelevant.

The maintenance fee spreadsheet bearing Bates number L0157226 contains information regarding SKUs for the products relevant to this case. As Mr. White testified, gathering and organizing maintenance information related to every Lawson SKU would be an ominous task. You have not identified any particular SKUs that you contend are relevant and not accounted for on the maintenance fee spreadsheet. A blanket request for all Lawson SKUs is overly broad and unduly burdensome. Please provide a list of SKUs you want included on the maintenance fee spreadsheet and an explanation why each

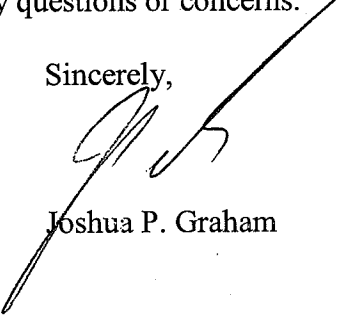
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additional SKU is relevant. The spreadsheet with Bates number L0204134 lists all of Lawson's current SKUs.

Lawson will produce a supplemental revenue spreadsheets to include information for FY2010.

Please contact me with any questions or concerns.

Sincerely,



Joshua P. Graham